

## Course Profile and Outline

### Course Description/Rationale/Overview:

This course will introduce students to the use of accounting both in business and for personal use. People and businesses use accounting to organize, understand and communicate all aspects of their financial position. Ultimately, it is this understanding that helps people make wise financial decisions. This course introduces students to the fundamental principles and procedures of accounting and emphasis on accounting procedures used in service and merchandising businesses. Students will be introduced to accounting and spreadsheet software. This course is the prerequisite for Principles of Financial Accounting – BAT 4M1

### Class Requirements:

Materials/textbooks/equipment

Textbook: Accounting 1, Syme  
(Replacement cost \$75)

Workbook: \$25

3-ring binder, calculator, pen, pencil,  
ruler, eraser, white-out

### Course Requirements/Department Policies

#### Late Assignments

Assignments are expected to be submitted at the beginning of the period on the due date. At the discretion of the teacher, late assignments may not be accepted or mark penalties may be given.

#### Missed Evaluations

It is the student's responsibility to make arrangements, ahead of time, for any evaluations that are missed. If the teacher is notified of a student's absence from an evaluation **BEFORE** the evaluation, special arrangements may be made with the student regarding the missed evaluation.

### Assessment Strategies

Homework is assigned regularly, and is checked regularly. Tests and quizzes for units and chapters will be evaluated. Computerized assignments, projects, case studies will also be evaluated. Current and ethical issues will be investigated and assessed.

### Achievement Categories and Weighting

Knowledge and Understanding	20 – 30%
Thinking and Inquiry	20 – 30%
Communication	20 – 30%
Application	20 – 30%

### Curriculum strands:

Implementing internal control systems, evaluating and analyzing financial statements, making decisions using accounting information

### Learning Skills:

- Works Independently
- Team work
- Organization
- Work Habits
- Initiative

Evaluation		FINAL MARK	
TERM MARK BREAKDOWN			
Each term will be based on:			
Homework, projects, assignments, presentations	25%	Year's Work:	70%
Tests, quizzes	45%	Final Summative Evaluation	30%
Summative year-end assignment	10%		
Final Exam	20%		



## Evaluation Profile & Outline

### Course Outline

By the end of this course students will:

- understand the role of the accountant
- study different types of businesses and business ownership
- learn the basic procedures and principles of the accounting cycle for a service business and a merchandising business
- understand basic concepts, procedures and Generally Accepted Accounting Principles
- become familiar with ethical issues and technological developments in accounting
- identify three Canadian accounting organizations and describe their respective regulatory functions
- learn about careers in accounting
- learn how to read, analyze and prepare financial statements
- learn the importance of proper internal control systems, revenue distribution for various companies
- learn how accounting information is used by company personnel, government, investors, banks

### Attendance Policy

Attendance and punctuality are very important. You are expected to be punctual and present on a regular basis. You should come to class prepared with the necessary materials i.e. pen, notebook, other. In this course, when you are absent from class, **regardless of the reason**, you must sign in the attendance binder the reason for your absence and present a note to your teacher validating your absence.

**Lates** – You and your materials should be in class within the first 5 minutes of the start of class time. If you are detained by a teacher or parent, have that person provide a note to you to be presented to your teacher upon entering class. When you arrive late, you have missed the introduction to the **day’s lesson and you disrupt the ongoing lesson.**

**Absence from Class** – *Definition: Absent = not present for most of class time.*

**You** are responsible for all the work missed during your absence. Having the home telephone number of one or two people in the class is helpful to keep you up-to-date. Find out what you have missed PRIOR to your return to class. Come to class prepared to join in with class progress.

A valid note is required following an absence. Students under 18 years of age, must bring a note signed by their parents.

**Absence from a scheduled evaluation:** It is the student’s responsibility to notify the teacher, prior to the evaluation, the reasons for the absence. If this is done, the teacher may make special arrangements for a make up evaluation. If the student does not notify the teacher in advance of a missed evaluation, the student will not be able to have a make up evaluation. In the case of illness or unavoidable emergency, you must call the school on the day of the evaluation and leave a detailed message with the following information: your name, teacher’s name and the reason why you cannot write the test. Be sure to write down the name of the person with whom you speak in case there is a problem and we have to verify your message. If you fail to do this, there will be no make up evaluation.

**Absence from a surprise test or collection of work** – If this occurs, your reason for the absence will be taken into consideration and dealt with on an individual basis.

### Late Assignment/Make-up Policy

Assignments/projects must be handed in at the start of class on the due date. If the student cannot be in class due to a predetermined event i.e. field trip, medical appointment, etc. the assignment must be submitted before the due date. In extenuating circumstances, extension must be authorized by the teacher and an extension request form completed by the student and signed by the parent/guardian in advance of the due date

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Student’s Name: \_\_\_\_\_ Date: \_\_\_\_\_

Teacher’s Name: \_\_\_\_\_

I have read the Evaluation Profile and Outline